

therefore will generally not be part of its regulated pricing and requests deferred accounting treatment be approved so that any entries it makes for balance sheet recognition can be offset by regulatory assets or liabilities and not recorded through the Company's statement of income. Avista contends that this will allow it to continue to make prudent and timely resource acquisition decisions unencumbered by concerns about this new financial accounting standard. This proposal does not in any way relieve the Company of its obligation to demonstrate the prudence of its resource acquisition decisions.

The Company requests that this Application be processed under Modified Procedure. Staff agrees that Modified Procedure would be appropriate for this case.

YOU ARE FURTHER NOTIFIED that the Application together with supporting workpapers, testimonies and exhibits, have been filed with the Commission and are available for public inspection during regular business hours at the Commission offices.

YOU ARE FURTHER NOTIFIED that all proceedings in this case will be held pursuant to the Commission's jurisdiction under Title 61 of the Idaho Code and that the Commission may enter any final Order consistent with its authority under Title 61.

YOU ARE FURTHER NOTIFIED that all proceedings in this matter will be conducted pursuant to the Commission's Rules of Procedure, IDAPA 31.01.01.000 *et seq.*

YOU ARE FURTHER NOTIFIED that the Commission has reviewed the filings of record in Case Nos. AVU-G-00-8 and AVU-E-00-12. The Commission has preliminarily determined that the public interest may not require a hearing to consider the issues presented and that the issues raised by the Application may be processed under **Modified Procedure**, i.e., by written submission rather than by hearing. Reference Commission Rules of Procedure, IDAPA 31.01.01.201-.204.

YOU ARE FURTHER NOTIFIED that the Commission may not hold a hearing in this proceeding unless it receives written protests or comments opposing the use of Modified Procedure and stating why Modified Procedure should not be used. Reference IDAPA 31.01.01.203.

YOU ARE FURTHER NOTIFIED that any person desiring to state a position on this Application may file a written comment in support or opposition with the Commission within twenty-one (21) days, not including the day this Notice was issued. IDAPA 31.01.01.017. The comment must

resource acquisitions, both electric and natural gas, be covered by this Application.

contain a statement of reasons supporting the comment. Persons desiring a hearing must specifically request a hearing in their written comments.

YOU ARE FURTHER NOTIFIED that if no written comments or protests are received within the deadline, the Commission will consider the matter on its merits and enter its Order without a formal hearing. If comments or protests are filed within the deadline, the Commission will consider them and in its discretion may set the matter for hearing or may decide the matter and issue its Order on the basis of the written positions before it. Reference IDAPA 31.01.01.204.

YOU ARE FURTHER NOTIFIED that written comments concerning Case Nos. AVU-G-00-8 and AVU-E-00-12 should be mailed to the Commission and Avista Corporation at the addresses reflected below:

COMMISSION SECRETARY
IDAHO PUBLIC UTILITIES COMMISSION
PO BOX 83720
BOISE, ID 83720-0074

THOMAS D. DUKICH
AVISTA CORPORATION
E. 1411 MISSION AVENUE
PO BOX 3727
SPOKANE, WA 99220

STREET ADDRESS FOR EXPRESS MAIL:

472 W WASHINGTON ST
BOISE, ID 83702-5983

Director, Rates and Tariff
Administration.

All comments should contain the case caption and case numbers shown on the first page of this document.

YOU ARE FURTHER NOTIFIED that the Application in the above cases can be reviewed at the Commission's office and at the offices of Avista Corporation during regular business hours.

ORDER

IT IS HEREBY ORDERED that this case shall be processed by Modified Procedure in accordance with the Commission Rules. *See*, IDAPA 31.01.01.201-.204.

IT IS FURTHER ORDERED that any person desiring to state a position on Avista's Application may file a written comment in support of or in opposition to the Company's request. These comments must be filed on or before February 2, 2001. The written comment must contain a statement of reasons supporting the comment. Persons desiring a hearing must specifically request a hearing in their written comments.

IT IS FURTHER ORDERED that all reply comments may be filed on or before February 9, 2001.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this
day of January 2001.

DENNIS S. HANSEN, PRESIDENT

MARSHA H. SMITH, COMMISSIONER

PAUL KJELLANDER, COMMISSIONER

ATTEST:

Jean D. Jewell
Commission Secretary

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